

EXHIBIT A

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008¹

NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM

October 19, 2009

Leila F. Sobin (IRA)
56 River Birch Circle
Manchester, NH 03102

Dear Leila F. Sobin (IRA):

PLEASE READ THIS NOTICE CAREFULLY.

The liquidation of the business of BERNARD L. MADOFF INVESTMENT SECURITIES LLC ("BLMIS") is being conducted by Irving H. Picard, Trustee under the Securities Investor Protection Act, 15 U.S.C. § 78aaa et seq. ("SIPA"), pursuant to an order entered on December 15, 2008 by the United States District Court for the Southern District of New York.

The Trustee has made the following determination regarding your claim on BLMIS Account No. 1S0457 designated as Claim Number 6479:

Your claim for a credit balance of \$2,046,684.97 and for securities is **DENIED**. No securities were ever purchased for your account.

Further, based on the Trustee's analysis, the amount of money you withdrew from your account at BLMIS (total of \$530,629.76), as more fully set forth in Table 1 annexed hereto and made a part

¹ Section 78lll(7)(B) of SIPA states that the filing date is "the date on which an application for a protective decree is filed under 78eee(a)(3)," except where the debtor is the subject of a proceeding pending before a United States court "in which a receiver, trustee, or liquidator for such debtor has been appointed and such proceeding was commenced before the date on which such application was filed, the term 'filing date' means the date on which such proceeding was commenced." Section 78lll(7)(B). Thus, even though the Application for a protective decree was filed on December 15, 2008, the Filing Date in this action is on December 11, 2008.

PLEASE TAKE FURTHER NOTICE: If you do not properly and timely file a written opposition, the Trustee's determination with respect to your claim will be deemed confirmed by the Court and binding on you.

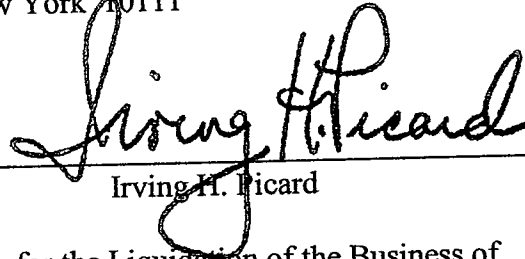
PLEASE TAKE FURTHER NOTICE: If you properly and timely file a written opposition, a hearing date for this controversy will be obtained by the Trustee and you will be notified of that hearing date. Your failure to appear personally or through counsel at such hearing will result in the Trustee's determination with respect to your claim being confirmed by the Court and binding on you.

PLEASE TAKE FURTHER NOTICE: You must mail your opposition, if any, in accordance with the above procedure, to each of the following addresses:

Clerk of the United States Bankruptcy Court for
the Southern District of New York
One Bowling Green
New York, New York 10004

and

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, New York 10111

A handwritten signature in black ink, reading "Irving H. Picard", is written over a horizontal line. The signature is cursive and stylized.

Irving H. Picard

Trustee for the Liquidation of the Business of
Bernard L. Madoff Investment Securities LLC

cc: NTC & Co., FBO Leila F. Sobin (IRA)
PO Box 173859
Denver, Colorado 80217

Table 1			
DEPOSITS			
DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
4/11/2002	TRANS FROM 1S040730	\$1,320,603.20	\$318,123.36
10/31/2002	TRANS FROM 1S040730	\$1,078.18	\$0.00
1/6/2003	CHECK	\$81,720.40	\$81,720.40
Total Deposits:		\$1,403,401.78	\$399,843.76
WITHDRAWALS			
DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
12/16/2002	CHECK	(\$81,720.40)	(\$81,720.40)
12/31/2003	CHECK	(\$84,893.78)	(\$84,893.78)
2/10/2004	RETURNED CHECK	\$84,893.78	\$84,893.78
2/10/2004	TRANS TO 1EM21030	(\$84,893.78)	(\$84,893.78)
12/10/2004	CHECK	(\$98,944.59)	(\$98,944.59)
12/30/2005	CHECK	(\$107,902.33)	(\$107,902.33)
1/30/2006	RETURNED CHECK	\$107,902.33	\$107,902.33
1/30/2006	TRANS TO 1EM21030	(\$107,902.33)	(\$107,902.33)
10/11/2006	CHECK	(\$116,924.29)	(\$116,924.29)
10/18/2006	RETURNED CHECK	\$116,924.29	\$116,924.29
10/18/2006	TRANS TO 1EM21030	(\$116,924.29)	(\$26,382.66)
12/26/2007	CHECK	(\$130,786.00)	(\$130,786.00)
Total Withdrawals:		(\$621,171.39)	(\$530,629.76)
Total deposits less withdrawals:		\$782,230.39	(\$130,786.00)